

County: 43 Roosevelt
District: 0774 Frontier Elem

1.	CERTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement
E1	FRONTIER K-6	113	14,497.07	454,237.40
M1	FRONTIER 7-8	42	59,574.42	225,151.50
2.	* DIRECT STATE A	ID		336,796.80
3.	FY2005 BUDGET L	LIMITS		
	* a. Required % of S	Special Ed Funding in Maximum [MCA 2	20-9-306(8)]	75%
	* b. BASE Budget			633,581.38
	* c. Maximum Budg	get Limit		793,651.12
4.	PRIOR YEAR INFO	ORMATION FOR BUDGETING:		
	* a. FY 2003-2004	BASE Budget		557,256.33
	* b. FY 2003-2004	Maximum Budget		698,011.79
	* c. FY 2003-2004	ANB		141
	* d. FY 2003-2004	Adopted General Fund Budget		692,676.82
	* e. FY 2003-2004	Over-BASE Levy As Submitted On Budg	get	135,420.49
	* f. FY 2003-2004	Equalization Status		Equalized EQ
_				
5.	SPECIAL EDUCAT	ΓΙΟΝ FUNDING (FY2004-2005):		
5.	NOTE: Block Grant Eli	TION FUNDING (FY2004-2005): igiblity Status = "Yes" means OPI records ind Grant Eligiblity Status = "No" means you have		will receive the
5.	NOTE: Block Grant Eli funding listed. Block G	igiblity Status = "Yes" means OPI records ind	NOT yet qualified.	
5.	NOTE: Block Grant Eli funding listed. Block G	igiblity Status = "Yes" means OPI records ind Grant Eligiblity Status = "No" means you have	NOT yet qualified.	
5.	NOTE: Block Grant Eli funding listed. Block G Block Grant Eligibil Block Grant Rates	igiblity Status = "Yes" means OPI records ind Grant Eligiblity Status = "No" means you have	NOT yet qualified.	Yes
5.	NOTE: Block Grant Elifunding listed. Block Grant Eligibil Block Grant Rates Instructional Block G	igiblity Status = "Yes" means OPI records ind Grant Eligiblity Status = "No" means you have lity Status?	NOT yet qualified.	Yes 129.65
5.	NOTE: Block Grant Elifunding listed. Block G Block Grant Eligibil Block Grant Rates Instructional Block G Related Services Block	igiblity Status = "Yes" means OPI records ind Grant Eligiblity Status = "No" means you have lity Status?  Grant Rate [IBG] per ANB	NOT yet qualified.	Yes 129.65 43.21
5.	NOTE: Block Grant Elifunding listed. Block G Block Grant Eligibil Block Grant Rates Instructional Block G Related Services Bloc Threshold to Determine	igiblity Status = "Yes" means OPI records ind Grant Eligiblity Status = "No" means you have lity Status?  Grant Rate [IBG] per ANB  ck Grant Rate [RSBG] per ANB	NOT yet qualified.	Yes 129.65 43.21
5.	NOTE: Block Grant Elifunding listed. Block Grant Eligibil Block Grant Rates Instructional Block Grant Related Services Block Grant Block Grant Block Grant Related Services Block Grant Related Block Gran	igiblity Status = "Yes" means OPI records ind Grant Eligiblity Status = "No" means you have lity Status?  Grant Rate [IBG] per ANB  ck Grant Rate [RSBG] per ANB  ine Disproportionate Costs	NOT yet qualified.	Yes  129.65 43.21 1.2994876081
5.	NOTE: Block Grant Elifunding listed. Block G Block Grant Eligibil Block Grant Rates Instructional Block G Related Services Bloc Threshold to Determi Special Education A * a. Instructional Bl	Grant Rate [IBG] per ANB	NOT yet qualified.	Yes  129.65 43.21 1.2994876081 20,095.75
5.	NOTE: Block Grant Elifunding listed. Block Grant Eligibil Block Grant Rates Instructional Block Grant Related Services Block Threshold to Determine Special Education A  * a. Instructional Bl  * b. Related Services	Grant Rate [IBG] per ANB	NOT yet qualified.	Yes  129.65 43.21 1.2994876081 20,095.75 N/A
5.	NOTE: Block Grant Elifunding listed. Block Grant Eligibil  Block Grant Rates Instructional Block Grant Related Services Block Threshold to Determine Special Education A  * a. Instructional Bl  * b. Related Services C. Reimbursement	igiblity Status = "Yes" means OPI records ind Grant Eligiblity Status = "No" means you have lity Status?  Grant Rate [IBG] per ANB	NOT yet qualified.	Yes  129.65 43.21 1.2994876081  20,095.75 N/A 0.00
5.	NOTE: Block Grant Elifunding listed. Block Grant Eligibil Block Grant Rates Instructional Block Grant Related Services Block Threshold to Determine Special Education A  * a. Instructional Bl  * b. Related Service c. Reimbursement  * d. Total Special Education Elifated Service and Service c.	Grant Rate [IBG] per ANB ck Grant Rate [RSBG] per ANB ine Disproportionate Costs cock Grant Entitlement [IBG rate X ANB] cs Block Grant Entitlement [RSBG rate X and a strength of the cost of the cos	NOT yet qualified.	Yes  129.65 43.21 1.2994876081  20,095.75 N/A 0.00

Cour Distr	nty: 43 Roosevelt rict: 0774 Frontier Elem			
	* f(i). District's Required Match for IBG [5a X 0.3] f(ii) District's Required Match for RSBG [5b X 0.3] f(iii) District's RSBG Match to be Paid by District f(iv) Total Required Local Match To Avoid Reversible [5f(i) + 5f(ii) + 5f(iii)]	t to Cooperative [5e X 0.3 orsions	33]	6,631.60 N/A 2,210.19 8,841.79
	Minimum Special Education Budget To Avoid	Reversions		
	* g. Minimum Special Education Budget to Avo. [5a + 5b + 5f(iv)]			28,937.54
6.	FLEXIBILITY FUNDING (ESTIMATED): Note: Statewide appropriation, school count, and large count.	school count are subject to	change through Octo	ber enrollment
	FY2004-2005 Appropriation (estimated)			0.00
	Statewide/District Data	Statewide	District	
	a. 5 Year Average ANB			
	b. Prior Year ANB	0		
	c. Estimated School Count	0		
	d. Estimated Large School Count	0		
7.	County a. Tax Year 2003 County Taxable Value b. FY 2003-04 County ANB (Budgeted) c. County Retirement Mill Value per ANB  District d. Tax Year 2003 District Taxable Value	tatewide prior year ANB)  hool count) x district  rge school count) x distric  FIREMENT FUND GTE  Elementary  24,306,105.00  1,858 13.08  3,350,874.00	t	
	, 6	141	N/A	
	f. District Debt Service Mill Value Per ANB	23.77	N/A	

20.68

23.93

41.15

47.61

Statewide

\*\* g.

Statewide Retirement Mill Value per ANB

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 43 Roosevelt
District: 0774 Frontier Elem

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	<ul> <li>(a) Statewide taxable valuation (Tax Year 2003)***</li> <li>(b) 2003-04 Statewide GTB subsidized budget area:         <ul> <li>35.3% of the Basic Entitlement + 35.3% of the Per-ANB</li> <li>Entitlement + 40% of special education allowable cost</li> </ul> </li> </ul>	1,700,273,077.00 1,700,273,077.00
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	234,186.85	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	9,224.78	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	4,469,037.53	N/A
	(e)	District taxable valuation (Tax Year 2003)***	3,350,874.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	1,118.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	25,531.80	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	24,555.50	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 43 Roosevelt
District: 0775 Poplar Elem

1.	CE	RTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Bu	dget U	nit	ANB	Entitlement	Entitlement
E1	POP	LAR K-6	505	15,092.84	2,010,203.00
M1	POP	LAR 7-8	162	52,955.04	863,581.50
2.	* DII	RECT STATE AID			1,314,999.07
3.	FY	2005 BUDGET LIMITS			
	* a.	Required % of Special Ed Funding	g in Maximum [MCA 2	0-9-306(8)]	75%
	* b.	BASE Budget			2,684,472.31
	* c.	Maximum Budget Limit			3,355,590.39
4.	PR	IOR YEAR INFORMATION FOI	R BUDGETING:		
	* a.	FY 2003-2004 BASE Budget			2,749,096.29
	* b.	FY 2003-2004 Maximum Budget			3,436,370.36
	* c.	FY 2003-2004 ANB			701
	* d.	FY 2003-2004 Adopted General F	und Budget		2,749,096.29
	* e.	FY 2003-2004 Over-BASE Levy	As Submitted On Budge	et	0.00
	* f.	FY 2003-2004 Equalization Status	3		Equalized EQ
5.	SP	ECIAL EDUCATION FUNDING	(FY2004-2005):		
		TE: Block Grant Eligiblity Status = "Yes ling listed. Block Grant Eligiblity Status			will receive the
	Blo	ck Grant Eligibility Status?			Yes
	Blo	ck Grant Rates			
	Inst	tructional Block Grant Rate [IBG] pe	er ANB		129.65
	Rel	ated Services Block Grant Rate [RS]	BG] per ANB		43.21
	Thi	reshold to Determine Disproportiona	te Costs		1.2994876081
	Spe	ecial Education Allowable Cost Pa	yments		
	* a.	Instructional Block Grant Entitlen	ent [IBG rate X ANB]		86,476.55
	* b.	Related Services Block Grant Enti	tlement [RSBG rate X	ANB]	28,821.07
	c.	Reimbursement for Disproportiona	ate Costs (See Page 3)		121,135.53
	* d.	Total Special Education Allowable	e Cost Payment (Distric	et) $[5a + 5b + 5c]$	236,433.15
	Pro	orated Cooperative Cost Payments	(Members of Coopera	ntives Only)	
	* e.	Related Services Block Grant Entit	tlement (Paid Directly	to Coop)	N/A

	unty:	43 Roosevelt			
DIS		0775 Poplar Elem			
		quired Local Match			20.525.24
		District's Required Match for IBG [5a X 0.33]			28,537.26
		District's Required Match for RSBG [5b X 0.33] District's RSBG Match to be Paid by District to Coo			9,510.95 N/A
		) Total Required Local Match To Avoid Reversions	operative [3e A 0.	33]	N/A
	1(1)	[5f(i) + 5f(ii) + 5f(iii)]			38,048.21
	Mi	nimum Special Education Budget To Avoid Revers	ions		
	* g.	Minimum Special Education Budget to Avoid Reve [5a + 5b + 5f(iv)]			153,345.83
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
	Not	e: Statewide appropriation, school count, and large school o	count are subject to	change through Octo	ber enrollment
		2004-2005 Appropriation (estimated)			0.00
		tewide/District Data	Statewide	District	
	a.	5 Year Average ANB		District	
	b.	Prior Year ANB			
	c.	Estimated School Count			
	d.	Estimated Large School Count			
	FY	2004-2005 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year aveaverage] + [(20% statewide appropriation / statewide district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school coschool count]	unt) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school count]		et	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREM	ENT FUND GT	B:	
	~		Elementary	High School	
		unty	24 20 6 10 5 00	24 20 < 10 5 00	
	a. 1-	Tax Year 2003 County Taxable Value		24,306,105.00	
	b.	FY 2003-04 County ANB (Budgeted)		796	
	c.	County Retirement Mill Value per ANB	13.08	30.54	
		trict	6.704.000.00	NT/A	
	d.	Tax Year 2003 District Taxable Value		N/A	
	e. f.	FY 2003-04 District ANB (Budgeted) District Debt Service Mill Value Per ANB		N/A N/A	
			9.30	1 <b>N</b> /A	
	** g.	tewide Statewide Retirement Mill Value per ANB	20.68	41.15	

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23.93

47.61

h.

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 43 Roosevelt
District: 0775 Poplar Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School	
	(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00 1,700,273,077.0	0
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
	payment (including prorated coop costs)	162,035,130.21 N/A	4
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A	4

II.		STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	18.30	N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,070,564.89	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	92,253.40	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	21,349,343.80	N/A
	(e)	District taxable valuation (Tax Year 2003)***	6,704,999.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	14,644.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	506,004.82	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	156,343.16	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	121,135.53	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 43 Roosevelt District: 0776 Poplar H S

CERTIFIED ANB	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
		220.646.00	1,321,941.00
		,	
			007,330.37
	nding in Maximum [MCA 2	0-9-306(8)1	80%
1 1	_		
8			
č			<b>,</b> , , <b>,</b>
			1,299,328.15
C			
	· ·		
* e. FY 2003-2004 Over-BASE L	evy As Submitted On Budg	et	0.00
* f. FY 2003-2004 Equalization S	Status		Equalized EQ
Block Grant Rates Instructional Block Grant Rate [IBo Related Services Block Grant Rate	G] per ANB[RSBG] per ANB		129.65 43.21
			1.2994876081
-	•		22 202 05
• •	, ,		
-	•		71,047.00
-	•	• .	N/A
Required Local Match		_	
_	IBG [5a X 0.33]		10,653.34
* f(iv) Total Required Local Match [5f(i) + 5f(ii) + 5f(iii)]	Γο Avoid Reversions		
	**POPLAR HS 9-12  ** DIRECT STATE AID	* DIRECT STATE AID  FY2005 BUDGET LIMITS  * a. Required % of Special Ed Funding in Maximum [MCA 2 b. BASE Budget	POPLAR HS 9-12  **DIRECT STATE AID  FY2005 BUDGET LIMITS  **a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]  **b. BASE Budget  **c. Maximum Budget Limit  PRIOR YEAR INFORMATION FOR BUDGETING:  **a. FY 2003-2004 BASE Budget  **b. FY 2003-2004 Maximum Budget  **c. FY 2003-2004 Maximum Budget  **d. FY 2003-2004 ANB  **d. FY 2003-2004 AVB  **d. FY 2003-2004 Cover-BASE Levy As Submitted On Budget  **f. FY 2003-2004 Equalization Status  SPECIAL EDUCATION FUNDING (FY2004-2005):  NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and v funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.  **Block Grant Rates**  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  **a. Instructional Block Grant Entitlement [IBG rate X ANB]  **b. Related Services Block Grant Entitlement [RSBG rate X ANB]  **c. Reimbursement for Disproportionate Costs (See Page 3)  **d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]

County: 43 Roosevelt District: 0776 Poplar H S

### **Minimum Special Education Budget To Avoid Reversions**

f g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)] 57,246.05

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2004-2005 Appropriation (estimated)		0.00
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Sta	tewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

### FY2004-2005 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

		Elementary	<b>High School</b>		
County					
a.	Tax Year 2003 County Taxable Value	24,306,105.00	24,306,105.00		
b.	FY 2003-04 County ANB (Budgeted)	1,858	796		
c.	County Retirement Mill Value per ANB	13.08	30.54		
Di	strict				
d.	Tax Year 2003 District Taxable Value	N/A	4,513,638.00		
e.	FY 2003-04 District ANB (Budgeted)	N/A	246		
f.	District Debt Service Mill Value Per ANB	N/A	18.35		
Sta	atewide				
g.	Statewide Retirement Mill Value per ANB	20.68	41.15		
h.	Facility Guaranteed Mill Value per ANB	23.93	47.61		

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 43 Roosevelt
District: 0776 Poplar H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2003)***	<b>Elementary High School</b> 1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 106,061,950.27
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.05

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.05
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	527,931.09
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	29,395.36
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	N/A	15,633,006.92
	(e)	District taxable valuation (Tax Year 2003)***	N/A	4,513,638.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	11,119.00

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	183,665.47	0.00
b.	FY2002-2003 amount to avoid reversion	0.00	47,825.14	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	0.00	48,606.92	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 43 Roosevelt

**District: 0777 Culbertson Elem** 

1.	CE	RTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Budget Unit		ANB	Entitlement	Entitlement	
E1	CUL	BERTSON K-6	118	13,702.71	474,277.40
M1	CULBERTSON 7-8 53 68,400.26			283,974.00	
2.	* DII	RECT STATE AID			375,638.40
3.	FY	2005 BUDGET LIMITS			
	* a.	Required % of Special Ed Funding	g in Maximum [MCA 2	0-9-306(8)]	88%
	* b.	BASE Budget			706,381.00
	* c.	Maximum Budget Limit			888,675.78
4.	PR	IOR YEAR INFORMATION FO	R BUDGETING:		
	* a.	FY 2003-2004 BASE Budget			696,462.45
	* b.	FY 2003-2004 Maximum Budget			879,683.85
	* c.	FY 2003-2004 ANB			176
	* d.	FY 2003-2004 Adopted General F	und Budget		879,683.00
	* e.	FY 2003-2004 Over-BASE Levy	As Submitted On Budge	et	176,973.55
	* f.	FY 2003-2004 Equalization Status	·		Equalized EQ
5.		ECIAL EDUCATION FUNDING	` '		
		TE: Block Grant Eligiblity Status = "Yes ding listed. Block Grant Eligiblity Status			vill receive the
	Blo	ck Grant Eligibility Status?			Yes
	Blo	ck Grant Rates			
	Inst	tructional Block Grant Rate [IBG] pe	er ANB		129.65
	Rel	ated Services Block Grant Rate [RSI	BG] per ANB		43.21
	Thi	reshold to Determine Disproportional	e Costs		1.2994876081
	Spe	ecial Education Allowable Cost Pay	yments		
	* a.	Instructional Block Grant Entitlem	ent [IBG rate X ANB]		22,170.15
	* b.	Related Services Block Grant Enti	tlement [RSBG rate X	ANB]	N/A
	c.	Reimbursement for Disproportiona	ate Costs (See Page 3)		74.09
	* d.	Total Special Education Allowable	e Cost Payment (Distric	et) [5a + 5b + 5c]	22,244.24
	Pro	orated Cooperative Cost Payments	(Members of Coopera	tives Only)	
	* e.	Related Services Block Grant Enti	tlement (Paid Directly	to Coop)	7,388.91

Dis	strict: 0777 Culbertson Elem	
	Required Local Match	
	* f(i). District's Required Match for IBG [5a X 0.33]	7,316.15
	f(ii) District's Required Match for RSBG [5b X 0.33]	
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	2,438.34
	* f(iv) Total Required Local Match To Avoid Reversions	
	[5f(i) + 5f(ii) + 5f(iii)]	9,754.49
	Minimum Special Education Budget To Avoid Reversions	
	* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	31,924.64
6.	FLEXIBILITY FUNDING (ESTIMATED):	
	Note: Statewide appropriation, school count, and large school count are subject to change through count.	October enrollment
	FY2004-2005 Appropriation (estimated)	0.00
	Statewide/District Data Statewide Distr	ict
	a. 5 Year Average ANB 0.0	
	b. Prior Year ANB0	
	c. Estimated School Count0	
	d. Estimated Large School Count 0	
	FY2004-2005 Payments (estimated)	
	e. District Student Funding	
	[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]	
	f. District K12 Public School Funding	
	[(15% statewide appropriation / statewide school count) x district school count]	
	g. District Large K12 Public School Funding	
	[(25% statewide appropriation / statewide large school count) x district large school count]	
	h. Total Flex Fund Entitlement (estimated)	0.00
7.	DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:	
	Elementary High Scho	ool
	County	
	a. Tax Year 2003 County Taxable Value 24,306,105.00 24,306,105.	
	, , , , , , , , , , , , , , , , , , , ,	96 5.4
	c. County Retirement Mill Value per ANB 13.08 30.	54
	District	
	d. Tax Year 2003 District Taxable Value 5,802,584.00 N	/A

176

32.97

20.68

N/A

N/A

41.15

47.61

FY 2003-04 District ANB (Budgeted)

District Debt Service Mill Value Per ANB

Statewide Retirement Mill Value per ANB .....

e.

f.

g.

Statewide

Facility Guaranteed Mill Value per ANB 23.93

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

**District: 0777 Culbertson Elem** 

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	<ul> <li>(a) Statewide taxable valuation (Tax Year 2003)***</li> <li>(b) 2003-04 Statewide GTB subsidized budget area:         <ul> <li>35.3% of the Basic Entitlement + 35.3% of the Per-ANB</li> <li>Entitlement + 40% of special education allowable cost</li> </ul> </li> </ul>	1,700,273,077.00 1,700,273,077.00
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	292,434.88	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	11,690.61	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	5,583,744.00	N/A
	(e)	District taxable valuation (Tax Year 2003)***	5,802,584.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	37,752.52	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	28,909.32	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	74.09	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 43 Roosevelt

District: 0778 Culbertson H S

1. * Bı	CERTIFIED ANB	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
H1	CULBERTSON HS 9-12	72	220,646.00	385,434.00
2.	* DIRECT STATE AID			270,917.76
3.	FY2005 BUDGET LIMITS			
	* a. Required % of Special Ed Fun	ding in Maximum [MCA 2	20-9-306(8)]	93%
	* b. BASE Budget			499,482.40
	* c. Maximum Budget Limit			627,410.28
4.	PRIOR YEAR INFORMATION	FOR BUDGETING:		
	* a. FY 2003-2004 BASE Budget			479,809.38
	* b. FY 2003-2004 Maximum Bud	lget		600,477.30
	* c. FY 2003-2004 ANB			70
	* d. FY 2003-2004 Adopted Gener	ral Fund Budget		742,330.00
	* e. FY 2003-2004 Over-BASE Le	evy As Submitted On Budg	et	256,274.62
	* f. FY 2003-2004 Equalization S	tatus Di	sequalized ANB under 30	% 3rd year DU3
	Block Grant Rates	Il ner ANR		129 65
	Instructional Block Grant Rate [IBC	G] per ANB		129.65
	Related Services Block Grant Rate			
	Threshold to Determine Disproporti	onate Costs		1.2994876081
	Special Education Allowable Cost	•		
	* a. Instructional Block Grant Enti			
	* b. Related Services Block Grant			
	c. Reimbursement for Dispropor	, ,		
	* d. Total Special Education Allow			9,552.82
	Prorated Cooperative Cost Payme	` •	• •	2 111 12
	* e. Related Services Block Grant	Entitlement (Paid Directly	to Coop)	3,111.12
	Required Local Match			
	* f(i). District's Required Match for l			
	f(ii) District's Required Match for l			
	* f(iii) District's RSBG Match to be F	•	tive [5e X 0.33]	1,026.67
	* f(iv) Total Required Local Match T [5f(i) + 5f(ii) + 5f(iii)]			4,107.15

District: 0778 Culbertson H S

### **Minimum Special Education Budget To Avoid Reversions**

f g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]13,441.95

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2004-2005 Appropriation (estimated) 0.00

Sta	tewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

### FY2004-2005 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

		Elementary	<b>High School</b>
Co	ounty		
a.	Tax Year 2003 County Taxable Value	24,306,105.00	24,306,105.00
b.	FY 2003-04 County ANB (Budgeted)	1,858	796
c.	County Retirement Mill Value per ANB	13.08	30.54
Di	strict		
d.	Tax Year 2003 District Taxable Value	N/A	5,280,905.00
e.	FY 2003-04 District ANB (Budgeted)	N/A	70
f.	District Debt Service Mill Value Per ANB	N/A	75.44
Sta	atewide		
g.	Statewide Retirement Mill Value per ANB	20.68	41.15
h.	Facility Guaranteed Mill Value per ANB	23.93	47.61

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

District: 0778 Culbertson H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2003)***	<b>Elementary High School</b> 1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 106,061,950.27
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.05

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.05
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	205,906.13
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	4,579.68
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	N/A	5,904,126.97
	(e)	District taxable valuation (Tax Year 2003)***	N/A	5,280,905.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	623.00

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	17,970.83	0.00
b.	FY2002-2003 amount to avoid reversion	0.00	13,409.74	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	0.00	218.02	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 43 Roosevelt

District: 0780 Wolf Point Elem

1.	CE	RTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Bu	dget U	nit	ANB	Entitlement	Entitlement
E1	WOI	 LF POINT K-6	447	15,092.84	1,781,920.80
M1	WOI	LF POINT 7-8	138	52,955.04	736,471.50
2.	* DII	RECT STATE AID			1,156,138.76
3.	FY	2005 BUDGET LIMITS			
	* a.	Required % of Special Ed Funding	g in Maximum [MCA 2	0-9-306(8)]	100%
	* b.	BASE Budget			2,331,288.48
	* c.	Maximum Budget Limit			2,960,920.66
4.	PR	IOR YEAR INFORMATION FOI	R BUDGETING:		
	* a.	FY 2003-2004 BASE Budget			2,425,502.37
	* b.	FY 2003-2004 Maximum Budget			3,079,476.25
	* c.	FY 2003-2004 ANB			627
	* d.	FY 2003-2004 Adopted General F	Fund Budget		2,527,597.12
	* e.	FY 2003-2004 Over-BASE Levy	As Submitted On Budge	et	102,094.75
	* f.	FY 2003-2004 Equalization Status	S		Equalized EQ
5.		ECIAL EDUCATION FUNDING	` '	1:0 1 1	211
		TE: Block Grant Eligiblity Status = "Yes ling listed. Block Grant Eligiblity Status			vill receive the
	Blo	ck Grant Eligibility Status?			Yes
	Blo	ck Grant Rates			
	Ins	tructional Block Grant Rate [IBG] pe	er ANB		129.65
	Rel	ated Services Block Grant Rate [RS]	BG] per ANB		43.21
	Thi	reshold to Determine Disproportiona	te Costs		1.2994876081
	Spe	ecial Education Allowable Cost Pa	yments		
	* a.	Instructional Block Grant Entitlem	nent [IBG rate X ANB]		75,845.25
	* b.	Related Services Block Grant Enti	tlement [RSBG rate X	ANB]	25,277.85
	c.	Reimbursement for Disproportiona	ate Costs (See Page 3)		86,117.14
	* d.	Total Special Education Allowable	e Cost Payment (Distric	et) [5a + 5b + 5c]	187,240.24
	Pro	orated Cooperative Cost Payments	(Members of Coopera	ntives Only)	
	* e.	Related Services Block Grant Entit	tlement (Paid Directly	to Coop)	N/A

District: 0780 Wolf Point Elem

*	f(i).	District's Required Match for IBG [5a X 0.33]	25,028.93
		District's Required Match for RSBG [5b X 0.33]	8,341.69
*	f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
*	f(iv)	Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	33,370.62
	Min	imum Special Education Budget To Avoid Reversions	
*	g.	Minimum Special Education Budget to Avoid Reversions	
		[5a + 5b + 5f(iv)]	134,493.72

#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

### FY2004-2005 Appropriation (estimated) 0.00

**District** 

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Stat	ewide/District Data	Statewide
a.	5 Year Average ANB	0.0
b.	Prior Year ANB	0
c.	Estimated School Count	0
d.	Estimated Large School Count	0

### FY2004-2005 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding
[(25% statewide appropriation / statewide large school count) x district
large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

		Elementary	High School
C	ounty	-	
a.	Tax Year 2003 County Taxable Value	24,306,105.00	24,306,105.00
b.	FY 2003-04 County ANB (Budgeted)	1,858	796
c.	County Retirement Mill Value per ANB	13.08	30.54
Di	strict		
d.	Tax Year 2003 District Taxable Value	3,947,989.00	N/A
e.	FY 2003-04 District ANB (Budgeted)	627	N/A
f.	District Debt Service Mill Value Per ANB	6.30	N/A
St	atewide		
* g.	Statewide Retirement Mill Value per ANB	20.68	41.15
h.	Facility Guaranteed Mill Value per ANB	23.93	47.61

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

District: 0780 Wolf Point Elem

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.		ATEWIDE GTB RATIO: Statewide taxable valuation (Tax Year 2003)***	<b>Elementary</b> 1,700,273,077.00	High School 1,700,273,077.00
	. ,	2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
		payment (including prorated coop costs)	162,035,130.21	N/A
	(c)	GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	952,637.55	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	76,157.26	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	18,888,672.71	N/A
	(e)	District taxable valuation (Tax Year 2003)***	3,947,989.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	14,941.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	391,983.16	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	135,969.22	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	86,117.14	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 43 Roosevelt

District: 0781 Wolf Point H S

1.	CERTIFIED ANB	FY 2004-2005	*Basic Entitlement	*Per ANB Entitlement
	adget Unit	ANB	<del></del>	
H1	WOLF POINT HS 9-12	299	220,646.00	1,583,653.50
2.	* DIRECT STATE AID			806,521.88
3.	FY2005 BUDGET LIMITS			
	* a. Required % of Special Ed Fundin	g in Maximum [MCA 2	0-9-306(8)]	75%
	* b. BASE Budget			1,515,798.80
	* c. Maximum Budget Limit			1,894,748.50
4.	PRIOR YEAR INFORMATION FO	R BUDGETING:		
	* a. FY 2003-2004 BASE Budget			1,705,683.54
	* b. FY 2003-2004 Maximum Budget			2,132,104.42
	* c. FY 2003-2004 ANB			350
	* d. FY 2003-2004 Adopted General I	Fund Budget		2,065,661.30
	* e. FY 2003-2004 Over-BASE Levy	As Submitted On Budge	et	359,977.76
	* f. FY 2003-2004 Equalization Statu	S		Equalized EQ
5.	SPECIAL EDUCATION FUNDING	(FY2004-2005):		
	NOTE: Block Grant Eligiblity Status = "Ye		3 1	vill receive the
	funding listed. Block Grant Eligiblity Statu	-		
	Block Grant Eligibility Status?			Yes
	<b>Block Grant Rates</b>			
	Instructional Block Grant Rate [IBG] p	er ANB		129.65
	Related Services Block Grant Rate [RS	BG] per ANB		43.21
	Threshold to Determine Disproportiona	te Costs		1.2994876081
	Special Education Allowable Cost Pa	yments		
	* a. Instructional Block Grant Entitlen	nent [IBG rate X ANB]		38,765.35
	* b. Related Services Block Grant Ent	itlement [RSBG rate X	ANB]	12,919.79
	c. Reimbursement for Disproportion	ate Costs (See Page 3)		0.00
	* d. Total Special Education Allowable	e Cost Payment (Distric	et) $[5a + 5b + 5c]$	51,685.14
	<b>Prorated Cooperative Cost Payments</b>	(Members of Coopera	ntives Only)	
	* e. Related Services Block Grant Ent	itlement (Paid Directly	to Coop)	N/A
	Required Local Match			
	* f(i). District's Required Match for IBC	[5a X 0.33]		12,792.57
	f(ii) District's Required Match for RSI			
	* f(iii) District's RSBG Match to be Paid			
	* f(iv) Total Required Local Match To A	•		
	[5f(i) + 5f(ii) + 5f(iii)]			17,056.10
3.74		-4' C4		

District: 0781 Wolf Point H S

### **Minimum Special Education Budget To Avoid Reversions**

g. Minimum Special Education Budget to Avoid Reversions
[5a + 5b + 5f(iv)] 68,741.24

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2004-2005 Appropriation (estimated) 0.00

Statewide/District Data		Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2004-2005 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [<math>(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

			Elementary	High School
	Cour	nty		
	a.	Tax Year 2003 County Taxable Value	24,306,105.00	24,306,105.00
	b.	FY 2003-04 County ANB (Budgeted)	1,858	796
	c.	County Retirement Mill Value per ANB	13.08	30.54
	Disti	rict		
	d.	Tax Year 2003 District Taxable Value	N/A	7,298,863.00
	e.	FY 2003-04 District ANB (Budgeted)	N/A	350
	f.	District Debt Service Mill Value Per ANB	N/A	20.85
	State	ewide		
k	g.	Statewide Retirement Mill Value per ANB	20.68	41.15
	h.	Facility Guaranteed Mill Value per ANB	23.93	47.61

 $<sup>\</sup>ensuremath{^{**}}$  Also for bond limitation per 20-9-406, MCA.

District: 0781 Wolf Point H S

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2003)***	<b>Elementary High School</b> 1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 106,061,950.27
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.05

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.05
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	715,648.72
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	23,947.64
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	N/A	20,745,677.90
	(e)	District taxable valuation (Tax Year 2003)***	N/A	7,298,863.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	13,447.00

# **Reimbursement For Disproportionate Costs**

		<u>EL</u>	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	76,396.65	0.00
b.	FY2002-2003 amount to avoid reversion	0.00	72,917.25	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 43 Roosevelt

District: 0782 Brockton Elem

1.	CE	RTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Budget Unit		nit	ANB	Entitlement	Entitlement
E1	BROCKTON K-6 77 14,099.89		14,099.89	309,801.80	
M1	BRO	CKTON 7-8	31	63,987.34	166,268.50
2.	* DII	RECT STATE AID			247,708.42
3.	FY	2005 BUDGET LIMITS			
	* a.	Required % of Special Ed Funding	g in Maximum [MCA 2	0-9-306(8)]	75%
	* b.	BASE Budget			475,146.90
	* c.	Maximum Budget Limit			595,100.30
4.	PR	IOR YEAR INFORMATION FOI	R BUDGETING:		
	* a.	FY 2003-2004 BASE Budget			562,389.82
	* b.	FY 2003-2004 Maximum Budget			704,387.76
	* c.	FY 2003-2004 ANB			137
	* d.	FY 2003-2004 Adopted General F	Fund Budget		562,389.82
	* e.	FY 2003-2004 Over-BASE Levy	As Submitted On Budge	et	0.00
	* f.	FY 2003-2004 Equalization Status	3		Equalized EQ
5.		ECIAL EDUCATION FUNDING	` ′		
		TE: Block Grant Eligiblity Status = "Yes ding listed. Block Grant Eligiblity Status			vill receive the
	Blo	ck Grant Eligibility Status?			Yes
	Blo	ck Grant Rates			
	Inst	tructional Block Grant Rate [IBG] pe	er ANB		129.65
	Rel	ated Services Block Grant Rate [RS]	BG] per ANB		43.21
	Thi	reshold to Determine Disproportiona	te Costs		1.2994876081
	Spe	ecial Education Allowable Cost Pag	yments		
	* a.	Instructional Block Grant Entitlen	nent [IBG rate X ANB]		14,002.20
	* b.	Related Services Block Grant Enti	tlement [RSBG rate X	ANB]	N/A
	c.	Reimbursement for Disproportiona	ate Costs (See Page 3)		7,393.66
	* d.	Total Special Education Allowable	e Cost Payment (Distric	et) [5a + 5b + 5c]	21,395.86
Prorated Cooperative Cost Payments (Members of Cooperatives Only)					
	* e.	Related Services Block Grant Entit	tlement (Paid Directly	to Coop)	4,666.68

County:	43	Roosevel	t
County.	7.7	IZUUSEVEI	L

District: 0782 Brockton Elem

Required	Local	Match
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*	f(i).	District's Required Match for IBG [5a X 0.33]	4,620.73
	f(ii)	District's Required Match for RSBG [5b X 0.33]	N/A
*	f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	1,540.00
*	f(iv)	Total Required Local Match To Avoid Reversions	
		[5f(i) + 5f(ii) + 5f(iii)]	6,160.73
	Mini	imum Special Education Budget To Avoid Reversions	
*	~	Minimum Special Education Pudget to Avoid Doversions	

f g. Minimum Special Education Budget to Avoid Reversions
[5a + 5b + 5f(iv)]

20,162.93

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#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

### FY2004-2005 Appropriation (estimated) 0.00

Stat	ewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

### FY2004-2005 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

		Elementary	High School
C	County		
a	. Tax Year 2003 County Taxable Value	24,306,105.00	24,306,105.00
b	. FY 2003-04 County ANB (Budgeted)	1,858	796
c	. County Retirement Mill Value per ANB	13.08	30.54
D	Pistrict		
d	. Tax Year 2003 District Taxable Value	347,369.00	N/A
e	FY 2003-04 District ANB (Budgeted)	137	N/A
f.	District Debt Service Mill Value Per ANB	2.54	N/A
$\mathbf{S}$	tatewide		
∗ g	. Statewide Retirement Mill Value per ANB	20.68	41.15
h	. Facility Guaranteed Mill Value per ANB	23.93	47.61

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

District: 0782 Brockton Elem

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	233,276.53	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	11,234.20	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	4,489,217.00	N/A
	(e)	District taxable valuation (Tax Year 2003)***	347,369.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	4,142.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	50,620.03	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	24,729.66	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	7,393.66	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 43 Roosevelt
District: 0783 Brockton H S

1.	CERTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Bu	ndget Unit	ANB	Entitlement	Entitlement
H1	BROCKTON HS 9-12	69	220,646.00	369,426.00
2.	* DIRECT STATE AID			263,762.18
3.	FY2005 BUDGET LIMITS			
	* a. Required % of Special Ed Fund	ing in Maximum [MCA 2		75%
	* b. BASE Budget			516,248.05
	* c. Maximum Budget Limit			646,055.43
4.	PRIOR YEAR INFORMATION F	OR BUDGETING:		
	* a. FY 2003-2004 BASE Budget			491,165.32
	* b. FY 2003-2004 Maximum Budg	et		614,621.11
	* c. FY 2003-2004 ANB			65
	* d. FY 2003-2004 Adopted General	l Fund Budget		491,165.32
	* e. FY 2003-2004 Over-BASE Lev	y As Submitted On Budge	et	0.00
	* f. FY 2003-2004 Equalization Sta	tus		Equalized EQ
5.	SPECIAL EDUCATION FUNDIN	G (FY2004-2005):		
	NOTE: Block Grant Eligiblity Status = "			will receive the
	funding listed. Block Grant Eligiblity Sta	-		
	Block Grant Eligibility Status?			Yes
	<b>Block Grant Rates</b>			
	Instructional Block Grant Rate [IBG]	per ANB		129.65
	Related Services Block Grant Rate [F	RSBG] per ANB		43.21
	Threshold to Determine Disproportion	nate Costs		1.2994876081
	Special Education Allowable Cost 1	Payments		
	* a. Instructional Block Grant Entitl	ement [IBG rate X ANB]		8,945.85
	* b. Related Services Block Grant E	Intitlement [RSBG rate X	ANB]	N/A
	c. Reimbursement for Disproporti	onate Costs (See Page 3)		21,766.90
	* d. Total Special Education Allowa	able Cost Payment (Distric	ct) $[5a + 5b + 5c]$	30,712.75
	Prorated Cooperative Cost Paymer	nts (Members of Coopera	atives Only)	
	* e. Related Services Block Grant E	Intitlement (Paid Directly	to Coop)	2,981.49
	Required Local Match			
	* f(i). District's Required Match for II	3G [5a X 0.33]		2,952.13
	f(ii) District's Required Match for R			
	* f(iii) District's RSBG Match to be Pa	id by District to Cooperat	tive [5e X 0.33]	983.89
	* f(iv) Total Required Local Match To [5f(i) + 5f(ii) + 5f(iii)]			3,936.02
				,

District: 0783 Brockton H S

### **Minimum Special Education Budget To Avoid Reversions**

g. Minimum Special Education Budget to Avoid Reversions
[5a + 5b + 5f(iv)] 12,881.87

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2004-2005 Appropriation (estimated) 0.00

Sta	tewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

### FY2004-2005 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [<math>(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

		Elementary	High School
Cou	nty		
a.	Tax Year 2003 County Taxable Value	24,306,105.00	24,306,105.00
b.	FY 2003-04 County ANB (Budgeted)	1,858	796
c.	County Retirement Mill Value per ANB	13.08	30.54
Dist	rict		
d.	Tax Year 2003 District Taxable Value	N/A	367,480.00
e.	FY 2003-04 District ANB (Budgeted)	N/A	65
f.	District Debt Service Mill Value Per ANB	N/A	5.65
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	20.68	41.15
h.	Facility Guaranteed Mill Value per ANB	23.93	47.61

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 43 Roosevelt
District: 0783 Brockton H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2003)***	<b>Elementary High School</b> 1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 106,061,950.27
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.05

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.05
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	196,677.83
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	13,741.25
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	N/A	5,902,255.19
	(e)	District taxable valuation (Tax Year 2003)***	N/A	367,480.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	5,535.00

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	66,864.24	0.00
b.	FY2002-2003 amount to avoid reversion	0.00	9,578.39	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	0.00	21,766.90	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 43 Roosevelt

District: 0785 Bainville K-12 Schools

1.	CE	RTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Bu	dget U	nit_	ANB	Entitlement	Entitlement
E1	BAIN	NVILLE K-6	26	15,092.84	104,741.00
H1	BAIN	NVILLE HS 9-12	39	220,646.00	209,098.50
M1	BAIN	NVILLE 7-8	8	52,955.04	42,954.00
2.	* DII	RECT STATE AID			288,532.86
3.	FY	2005 BUDGET LIMITS			
	* a.	Required % of Special Ed Funding	g in Maximum [MCA 2	0-9-306(8)]	100%
	* b.	BASE Budget			536,024.37
	* c.	Maximum Budget Limit			674,888.47
4.	PR	IOR YEAR INFORMATION FO	R BUDGETING:		
	* a.	FY 2003-2004 BASE Budget			557,907.13
	* b.	FY 2003-2004 Maximum Budget			701,921.02
	* c.	FY 2003-2004 ANB			77
	* d.	FY 2003-2004 Adopted General F	Fund Budget		871,674.00
	* e.	FY 2003-2004 Over-BASE Levy	As Submitted On Budge	et	257,468.68
	* f.	FY 2003-2004 Equalization Status	S	Always dis	sequalized DA
5.	SPI	ECIAL EDUCATION FUNDING	(FY2004-2005):		
		TE: Block Grant Eligiblity Status = "Yealing listed. Block Grant Eligiblity Statu			l receive the
	Blo	ck Grant Eligibility Status?			Yes
	Blo	ck Grant Rates			
	Inst	ructional Block Grant Rate [IBG] po	er ANB		129.65
		ated Services Block Grant Rate [RS]			
	Thr	eshold to Determine Disproportiona	te Costs		1.2994876081
	Spe	ecial Education Allowable Cost Pa	yments		
	* a.	Instructional Block Grant Entitlen	nent [IBG rate X ANB]		9,464.45
	* b.	Related Services Block Grant Enti	itlement [RSBG rate X .	ANB]	N/A
	c.	Reimbursement for Disproportion	ate Costs (See Page 3)		3,658.93
	* d.	Total Special Education Allowabl	e Cost Payment (Distric	et) [5a + 5b + 5c]	13,123.38
	Pro	orated Cooperative Cost Payments	(Members of Coopera	tives Only)	
	* e.	Related Services Block Grant Ent	itlement (Paid Directly	to Coop)	3,154.33

Dis	trict:	0785 Bainville K-12 Schools			
	Req	uired Local Match			
	_	District's Required Match for IBG [5a X 0.33]			3,123.27
		District's Required Match for RSBG [5b X 0.33]			N/A
	* f(iii)	District's RSBG Match to be Paid by District to Cooper	rative [5e X 0.	33]	1,040.93
	* f(iv)	Total Required Local Match To Avoid Reversions			
		[5f(i) + 5f(ii) + 5f(iii)]			4,164.20
	Mir	nimum Special Education Budget To Avoid Reversions	s		
	* g.	Minimum Special Education Budget to Avoid Reversio [5a + 5b + 5f(iv)]			13,628.65
6.	FLI	EXIBILITY FUNDING (ESTIMATED):			
	Note cour	e: Statewide appropriation, school count, and large school count.	nt are subject to	change through Octo	ber enrollment
	FY2	2004-2005 Appropriation (estimated)			0.00
	Stat	ewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY2	2004-2005 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average average] + [(20% statewide appropriation / statewide predistrict prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school count) school count]	x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school clarge school count]	count) x distric	ct	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREMEN	T FUND GT	B:	
			Elementary	<b>High School</b>	
	Cou				
	a.	Tax Year 2003 County Taxable Value 24		24,306,105.00	
	b.	FY 2003-04 County ANB (Budgeted)	1,858	796	
	c.	County Retirement Mill Value per ANB	13.08	30.54	
	Dist				
	d.		3,109,973.00	3,109,973.00	
	e.	FY 2003-04 District ANB (Budgeted)	40	37	
	f.	District Debt Service Mill Value Per ANB	77.75	84.05	

20.68

23.93

41.15

47.61

Statewide

g.

Statewide Retirement Mill Value per ANB .....

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

District: 0785 Bainville K-12 Schools

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2003)***	<b>Elementary High School</b> 1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	162,035,130.21 106,061,950.27
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 28.05

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School 28.05
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	93,381.82	144,917.79
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	3,145.75	2,854.21
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	1,772,246.19	4,145,004.60
	(e)	District taxable valuation (Tax Year 2003)***	3,109,973.00	3,109,973.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	1,035.00

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	13,552.30	13,020.83	26,573.13
b.	FY2002-2003 amount to avoid reversion	6,791.95	6,617.80	13,409.75
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	1,890.50	1,768.43	3,658.93

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 43 Roosevelt
District: 0786 Froid Elem

1.	CE	RTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Bu	dget U	nit	ANB	Entitlement	Entitlement
E1	FRO	ID K-6	39	15,092.84	157,060.80
M1	FRO	ID 7-8	12	52,955.04	64,419.00
2.	* DII	RECT STATE AID			129,418.88
3.	FY	2005 BUDGET LIMITS			
	* a.	Required % of Special Ed Funding	g in Maximum [MCA 2	0-9-306(8)]	100%
	* b.	BASE Budget			245,607.33
	* c.	Maximum Budget Limit			310,450.97
4.	PR	IOR YEAR INFORMATION FOI	R BUDGETING:		
	* a.	FY 2003-2004 BASE Budget			203,359.17
	* b.	FY 2003-2004 Maximum Budget			257,083.57
	* c.	FY 2003-2004 ANB			46
	* d.	FY 2003-2004 Adopted General F	Fund Budget		375,968.65
	* e.	FY 2003-2004 Over-BASE Levy	As Submitted On Budg	et	172,609.48
	* f.	FY 2003-2004 Equalization Status	Di	sequalized ANB under 309	% 3rd year DU3
5.	NO	ECIAL EDUCATION FUNDING TE: Block Grant Eligiblity Status = "Yes ding listed. Block Grant Eligiblity Status"	" means OPI records indi		II receive the
			•	• •	Yes
		ck Grant Eligibility Status?			1 es
		ck Grant Rates			
		tructional Block Grant Rate [IBG] pe			
		ated Services Block Grant Rate [RS]			
	Thi	reshold to Determine Disproportiona	te Costs		1.2994876081
	-	ecial Education Allowable Cost Pag	,		
	* a.	Instructional Block Grant Entitlem	nent [IBG rate X ANB]		6,612.15
	* b.	Related Services Block Grant Enti	tlement [RSBG rate X	ANB]	N/A
	c.	Reimbursement for Disproportion	, ,		
	* d.	Total Special Education Allowable	•		9,359.79
		orated Cooperative Cost Payments	`	• /	
	* e.	Related Services Block Grant Entit	tlement (Paid Directly	to Coop)	2,203.71

	nty:	43 Roosevelt 0786 Froid Elem			
	Rec	quired Local Match			
	* f(i).	District's Required Match for IBG [5a X 0.33]			2,182.01
	f(ii)	District's Required Match for RSBG [5b X 0.33]			N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]				
	* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]				2,909.23
	Minimum Special Education Budget To Avoid Reversions				
	* g.	Minimum Special Education Budget to Avoid Reve [5a + 5b + 5f(iv)]			9,521.38
6.	Not		-		per enrollment 0.00
		2004-2005 Appropriation (estimated)			0.00
		tewide/District Data	Statewide	District	
	a. b.	5 Year Average ANB Prior Year ANB			
	о. с.	Estimated School Count			
	d.	Estimated School Count  Estimated Large School Count			
			0		
	<b>F</b> 'Y' e.	2004-2005 Payments (estimated)  District Student Funding			
	f.	[(40% statewide appropriation / statewide 5 year avaverage] + [(20% statewide appropriation / statewide district prior year ANB]  District K12 Public School Funding [(15% statewide appropriation / statewide school co	de prior year ANB)		
		school count]			
	g.	District Large K12 Public School Funding [(25% statewide appropriation / statewide large scholarge school count]	ool count) x distric	et	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREM	MENT FUND GTI	3:	
			Elementary	<b>High School</b>	
	Co	unty			
	a.	Tax Year 2003 County Taxable Value		24,306,105.00	
	b.	FY 2003-04 County ANB (Budgeted)	<del></del>	796	
	c.	County Retirement Mill Value per ANB	13.08	30.54	
		trict			
	d.	Tax Year 2003 District Taxable Value		N/A	
	e.	FY 2003-04 District ANB (Budgeted)		N/A	
	f.	District Debt Service Mill Value Per ANB	33.56	N/A	
	Sta	tewide			
:	** g.	Statewide Retirement Mill Value per ANB		41.15	
	h.	Facility Guaranteed Mill Value per ANB	23.93	47.61	

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

County: 43 Roosevelt
District: 0786 Froid Elem

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	<ul> <li>(a) Statewide taxable valuation (Tax Year 2003)***</li> <li>(b) 2003-04 Statewide GTB subsidized budget area:         <ul> <li>35.3% of the Basic Entitlement + 35.3% of the Per-ANB</li> <li>Entitlement + 40% of special education allowable cost</li> </ul> </li> </ul>	1,700,273,077.00 1,700,273,077.00
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	84,596.29	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	3,862.99	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	1,624,112.38	N/A
	(e)	District taxable valuation (Tax Year 2003)***	1,543,885.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	80.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	18,410.87	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	8,881.78	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	2,747.64	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 43 Roosevelt District: 0787 Froid H S

	55,556.00
2. * DIRECT STATE AID	58,162.29
3. FY2005 BUDGET LIMITS	
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]	100%
•	10,864.89
* c. Maximum Budget Limit	90,886.59
4. PRIOR YEAR INFORMATION FOR BUDGETING:	
* a. FY 2003-2004 BASE Budget	99,804.30
* b. FY 2003-2004 Maximum Budget	76,365.22
* c. FY 2003-2004 ANB	28
* d. FY 2003-2004 Adopted General Fund Budget	14,709.69
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget	14,905.39
* f. FY 2003-2004 Equalization Status Disequalized ANB under 30% 1st year	r DU1
Block Grant Rates Instructional Block Grant Rate [IBG] per ANB	129.65
Related Services Block Grant Rate [RSBG] per ANB	43.21
Threshold to Determine Disproportionate Costs 1.299	
Special Education Allowable Cost Payments	
* a. Instructional Block Grant Entitlement [IBG rate X ANB]	3,759.85
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]	N/A
c. Reimbursement for Disproportionate Costs (See Page 3)	2,955.90
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]	6,715.75
Prorated Cooperative Cost Payments (Members of Cooperatives Only)	
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)	1,253.09
Required Local Match	
* f(i). District's Required Match for IBG [5a X 0.33]	1,240.75
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	413.52
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	1,654.27

County: 43 Roosevelt District: 0787 Froid H S

### **Minimum Special Education Budget To Avoid Reversions**

g. Minimum Special Education Budget to Avoid Reversions  $[5a + 5b + 5f(iv)] \qquad \qquad 5,414.12$ 

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2004-2005 Appropriation (estimated) 0.00

Sta	tewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2004-2005 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [<math>(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

		Elementary	<b>High School</b>				
Co	County						
a.	Tax Year 2003 County Taxable Value	24,306,105.00	24,306,105.00				
b.	FY 2003-04 County ANB (Budgeted)	1,858	796				
c.	County Retirement Mill Value per ANB	13.08	30.54				
Di	strict						
d.	Tax Year 2003 District Taxable Value	N/A	3,735,246.00				
e.	FY 2003-04 District ANB (Budgeted)	N/A	28				
f.	District Debt Service Mill Value Per ANB	N/A	133.40				
Sta	atewide						
g.	Statewide Retirement Mill Value per ANB	20.68	41.15				
h.	Facility Guaranteed Mill Value per ANB	23.93	47.61				

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 43 Roosevelt District: 0787 Froid H S

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2003)***	<b>Elementary High School</b> 1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 106,061,950.27
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.05

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.05
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	128,251.25
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	2,941.38
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	N/A	3,679,953.27
	(e)	District taxable valuation (Tax Year 2003)***	N/A	3,735,246.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	0.00

# **Reimbursement For Disproportionate Costs**

		<u> </u>	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	15,536.87	0.00
b.	FY2002-2003 amount to avoid reversion	0.00	6,269.49	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	0.00	2,955.90	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.